

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2007-3
Scheduling and Hearing Orders
Issued: September 11, 2007

2007-3 CASE MANAGEMENT - SCHEDULING AND HEARING ORDERS.

The Tribunal has adopted a system of proposed scheduling orders and hearing orders for both property and non-property tax matters. The use of such orders is modeled after current circuit court practices and will provide parties with:

- Greater control of their litigation.
- Reduced instances of default or procedural dismissals and needed filings of discovery motions and motions requesting extensions or adjournments resulting in a more streamlined user-friendly procedural process.

The use of this system has also allowed the Tribunal to change its internal processing to provide:

- Case oversight by Tribunal members through early case assignment.
- Expedited processing of appeals due to the reduced instances of default or procedural dismissals and the reduced filing of discovery motions and motions requesting extensions or adjournments.

The system operates as follows:

Scheduling Orders

- A proposed scheduling order is sent to the parties after the filing of the answer. The parties are required to complete and return the proposed scheduling order within 90 days of its issuance. The completed proposed scheduling order will include suggested dates for the:
 - ✓ Naming of witnesses.
 - ✓ Completion of discovery.
 - ✓ Filing of exhibit lists.
 - ✓ Filing of valuation disclosures (i.e., appraisals, etc.), if appropriate.
 - ✓ Filing of certain motions (i.e., motions for summary disposition, motions to join claims and parties, etc.).

The proposed scheduling order will also include an estimate of the number of days needed to complete the hearing.

- The Tribunal will review the completed proposed scheduling order and approve and enter the completed proposed scheduling order, if the suggested dates are reasonable. If the suggested dates are determined by a Tribunal Member to be unreasonable, the Tribunal will issue its own scheduling order or schedule a case management conference to establish the dates.
- If the parties fail to timely submit a completed proposed scheduling order or submit separate completed proposed scheduling orders, the Tribunal will issue its own scheduling order or schedule a case management conference to establish the dates.
- If a completed proposed scheduling order is submitted by only one party, the Tribunal will review the completed proposed scheduling order and approve and enter the completed proposed scheduling order, if the suggested dates are reasonable. If the suggested dates are determined by a Tribunal Member to be unreasonable, the Tribunal will issue its own scheduling order or schedule a case management conference to establish the dates.
- A party may request that these dates be extended. Such requests must be made at least 14 days in advance of the date or dates to be extended. Such requests must also demonstrate good cause to justify a granting of the requested extension.
 - Requests for extension of scheduling order dates may be made through a telephonic scheduling conference with a Tribunal Member. Requests of such extensions do not require the payment of a motion fee.
 - Parties requesting a telephonic scheduling conference must contact the administrative assistant of the Tribunal Member who signed the scheduling order to arrange the telephonic conference. The telephonic conference must be conducted at least 14 days in advance of the date or dates to be extended and include all parties.
 - For property tax matter appeals, the requesting party's good faith effort in suggesting dates that appear reasonable will be considered by the Tribunal in determining whether good cause has been demonstrated. Suggested dates that propose time periods longer than 18 months from the date the petition was filed for the naming of witnesses; the completion of discovery; the filing and exchange of exhibit lists and valuation disclosures; and the filing of the motions identified in the proposed scheduling order are not considered reasonable.

Hearing Orders

- Upon the receipt of a completed proposed scheduling order, the Tribunal will enter a hearing order setting dates for the filing of prehearing statements; trial briefs; exhibits; and written court reporter notification. The hearing order will also set the dates for the conducting of the prehearing conference and hearing.

- A party may request that these dates be extended. Such requests must be made at least 14 days in advance of the date or dates to be extended. Such requests must also demonstrate good cause to justify a granting of the requested extension.

This Tribunal Notice will take effect October 23, 2007.